

Meeting the Future With Continuing Professional Education

by Colonel Maryetta D. Pesola

The April issue of *The Air Force Comptroller* included an article that introduced the financial management Guidelines for Professional Development. A key element of the guidelines is continuing professional education (CPE). This article provides a more detailed look at CPE and addresses sources for CPE, as well as tracking and documentation for CPE attained. CPE has become an important topic in the financial community due to an environment of increasing complex financial work and accelerating change. We can think of CPE as an umbrella covering a host of educational opportunities within the financial field. For example, an undergraduate or graduate degree can lead to several courses that not only meet general education requirements but at the same time qualify as CPE. Likewise, career broadening exposes you to new financial concepts, and professional military education teaches leadership and gives us an Air Force understanding of who we are and how we got here. Certification provides an outward sign that we have studied our art allowing Congress and the American taxpayer to reasonably assume we know what we are doing. Our financial leaders recognize that the success of a financial organization in carrying out its mission depends on having qualified, well-trained people.

Qualifying CPE Material. A number of you are taking or plan to take college courses. Not only do these courses advance your formal education, many will qualify toward the 80 hour CPE objective. Being in Finance, you may wonder what would be the best courses to help you and, oh by the way, meet professional development guidelines. The following courses can be found at most colleges:

Accounting
Organizational Behavior
Communications
Management Theory
Public Finance
Marketing
Statistics

Auditing
Ethics
Strategy Planning
Computer Processing
Cost and Price Analysis
Procurement & Contract Law
Quantitative Methods

Business Admin & Policy
Contract Administration
Financial Management
Economics
Business Law
Mathematics

Most colleges offer courses in these areas and today's Internet environment makes it even easier to take a course. Colleges can be found through your local community and the base education office. In fact some colleges such as Strayer University, Golden Gate University, the University of Phoenix, etc., offer distance learning courses for degrees and adult education. So whether you are overseas or stateside, education and CPE are just a computer click away.

Besides colleges, there are several government and private organizations that offer courses that qualify as CPE. The Defense Acquisition University (dau.fedworld.gov/dau/index2.htm), the US Department of Agriculture (grad.usda.gov/corres/corpro/html), and Financial Management in Government (www.financenet.gov) are just a few such locations. In addition, George Mason University (princewilliam.gmu.edu/course/govt490/) has instruction on Financial Reporting in Government, and professional organizations, such as the Institute of Internal Auditors, Association of Government Accountants, and the American Institute of Certified Public Accountants, all have sources for obtaining CPE.

SAF/FM will also continue to develop courses for the SAF/FM Home Page. Currently, there are two courses on the Home Page, Antideficiency Act Investigator Training and Resource Advisor Training, and we are in the process of developing courses on Fiscal Law, the Certifying Officer Legislation, and the Vendor Payment Process. We are also looking to partnership with Air Force Materiel Command in developing courses that would be applicable for all on the Home Page. Finally, if all goes well, we hope to have a video out by the end of the year on key workshops that were presented at the June 1999 American Society of Military Comptrollers (ASMC) Professional Development Institute (PDI).

There are several other things you can do to earn CPE credit hours. These include attending professional organization meetings like ASMC, AGA, etc., attending conferences or seminars that are financially related (e.g., MAJCOM conference), publishing an article, and preparing and presenting a financially related topic. Finally, we plan to develop articles for *The Air Force Comptroller* magazine and the SAF/FM Home Page that will qualify as CPE. However, you also need to know how to calculate CPE credit and understand the necessary supporting documentation requirements for CPE attained.

Calculating CPE Credit. First make sure you understand CPE Points and CPE Hours. CPE points are not the same as hours in that you have to convert the points to an hour equivalent using a formula. For SAF/FM purposes everything we publish will be in terms of hours. However, if you attend a professional outside organization and they give you CPE make sure you determine whether it is points or hours, it can make a difference. The following table identifies CPE rules and are explained below.

TOPIC	RULE	LIMITS
Conference, seminar, instruction	1 hour for each 50 minutes of instruction.	None
College courses	10 hours for each quarter; 15 hours for each semester.	None
Presentations	1 hour for each presentation hour plus 2 times each presentation hour for preparation.	No more than 20 hours every two years. Credit is only once per presentation.
Publication	1 hour for each preparation hour.	No more than 20 hours every two years. Must be published before credit is earned.

Let's get down to calculating a class where you did not receive college semester or quarter hours. We will use the *50 minute rule*. Say you attended a four-hour class where there were two ten-minute breaks. To calculate CPE, multiply 60 (minutes in an hour) by 4 (number of hours) equals 240 minutes. Subtracting out the two ten minute breaks equals 220 minutes (240 minutes - 20 minutes). Now divide the 220 minutes by 50 (50-minute rule) equals 4.4 hours. The CPE credit hours claimed would be 4 hours.

For those courses taken on-line or through correspondence that don't have CPE credit hours or points check with the school or offerer to see how long it should take you to complete the course. Once you have the amount of time, you can use the 50-minute rule to obtain the authorized CPE credit hours. The credit can only be taken when you have completed and passed the course.

College course credit is earned when the course is completed and on whether the college is on quarter or semester hours. The CPE value for quarter hours is 10 while the CPE value for semester hours is 15. For example, a business law course is 3-quarter hours at University X and 3 semester hours at University Y. CPE hours for University X are 30 CPE credits (10 hours X 3 quarter hours) while at University Y is 45 CPE hours (15 hours X 3 semester hours).

Personnel can receive CPE credit for preparation and presentation if the material is to maintain professional development. Thus routine briefings given as part of ones normal job and related day-to-day

activities would not qualify. The rule here is credit given for the length of the presentation plus credit equal to two times the presentation for the preparation. For example, a two-hour presentation on the Government Performance and Result Act would earn an individual 6 hours—two hours for presentation plus four hours for preparation (2 times 2 presentation hours.) This is where the first caveat comes into play. You cannot earn more than 20 hours for presentation and preparation in a two-year period. In addition, you only receive credit the first time you give the presentation.

Personnel can receive CPE credit for articles, books, or course material published and related to financial management. A person receives one CPE credit hour for each preparation hour not to exceed 20 hours in a two-year period. In addition, the credit cannot be claimed until the material is published.

Documenting and Monitoring CPE Credit. Anyone who has dealt with auditors know the key words—document, document, document. We have to be able to show what we are claiming is true and that auditors or management can reconstruct/verify the credit hours claimed. Because we don't want to develop a tracking nightmare, we decided the individual would track and maintain their CPE hours. However, we recognize we need to tell you what documentation will support the CPE claims.

The SAF/FM Home Page has a couple of example forms you can use (not mandatory) for tracking CPE hours. Hopefully, the forms will give you some kind of idea of the information required to support your claims. Supporting documentation includes: where the instruction was taken, when it was taken, who the instructor was, course length, course description, and CPE hours claimed. A certificate of completion or college grade slip will support your CPE credit hour claim. Likewise, keeping copies of presentations or your published articles will support CPE claims. I recommend that you keep CPE documentation for at least three years since we are guided to complete 80 hours in two years and someone could still review it during the third year.

Conclusion. As you read last month, our objective is 10 CPE hours for CY99 and 80 hours for CY00 and 01. Hopefully, this article has provided you some insight into courses, where you can get instruction, or what you can do to accumulate CPE hours. Financial management leadership is committed to helping you meet the guidelines. You can help us by letting me know at maryetta.pesola@pentagon.af.mil what government courses you are interested in seeing developed and providing any suggestions for making the program better. Remember CPE is our vehicle for enhancing professional development to meet future requirements.

About the Author



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